

AMENDMENTS TO LB 81

(Amendments to Standing Committee amendments, AM14)

Introduced by Cornett

1 1. Strike amendments 1 through 4 and insert the following
2 new amendment:

3 "1. Strike the original sections and all amendments
4 thereto and insert the following new sections:

5 Section 1. Section 14-109, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 14-109 (1) The city council shall have power to
8 tax for revenue, license, and regulate pawnbrokers, peddlers,
9 auctioneers, brokers, hawkers, commission merchants, showmen,
10 jugglers, innkeepers, liquor dealers, toll bridges, ferries,
11 insurance, telegraph and express companies and vendors of patents.
12 any person within the limits of the city and regulate the same by
13 ordinance except as otherwise provided in this section. Such tax
14 may include both a tax for revenue and license. If the applicant
15 is an individual, an application for a license shall include the
16 applicant's social security number. The city council shall have
17 power to may raise revenue by levying and collecting a tax on any
18 occupation or business within the limits of the city, and regulate
19 the same by ordinance. All such taxes shall be uniform in respect
20 to the class upon which they are imposed. All scientific and
21 literary lectures and entertainments shall be exempt from taxation,
22 as well as concerts and all other musical entertainments given

1 exclusively by the citizens of the city. It shall be the duty of
2 the city clerk to deliver to the city treasurer the certified copy
3 of the ordinance levying such tax, and the city clerk shall append
4 thereto a warrant requiring the city treasurer to collect such tax.

5 (2) (a) Except as otherwise provided in subdivision (c)
6 of this subsection, the The city council shall also have power
7 to require any ~~person, firm, or corporation owning or using any~~
8 vehicle in a city of the metropolitan class individual whose
9 primary residence or person who owns a place of business which
10 is within the limits of the city and that owns and operates a
11 motor vehicle within such limits to annually to register such motor
12 vehicle in such manner as may be provided and to require such
13 person to pay an annual ~~registration fee~~ motor vehicle tax therefor
14 and to require the payment of ~~registration fees~~ such tax upon the
15 change of ownership of such vehicle. All ~~registration fees~~ such
16 taxes which may be ~~thus~~ provided for under this subsection shall
17 be credited to a separate fund of the city, thereby created, to
18 be used exclusively for ~~the repairing of streets in such city.~~
19 constructing, repairing, maintaining, or improving streets, roads,
20 alleys, public ways, or parts thereof or for the amortization of
21 bonded indebtedness when created for such purposes.

22 (b) No registration fee motor vehicle tax shall be
23 required where under this subsection if (i) a vehicle is used but
24 temporarily in such city for a period of not more than one week.
25 six months or less in a twelve-month period, (ii) an individual
26 does not have a primary residence or a person does not own a place
27 of business within the limits of the city and does not own and

1 operate a motor vehicle within the limits of the city, or (iii) a
2 person is a full-time student attending a postsecondary institution
3 within the limits of the city and the motor vehicle's situs under
4 the Motor Vehicle Certificate of Title Act is different from the
5 place at which he or she is attending such institution.

6 (c) After December 31, 2012, no motor vehicle tax shall
7 be required of a person residing within the extraterritorial zoning
8 jurisdiction of such city.

9 (3) For purposes of this section:

10 (a) Limits of the city includes the extraterritorial
11 zoning jurisdiction of such city; and

12 (b) Person includes bodies corporate, societies,
13 communities, the public generally, individuals, partnerships,
14 limited liability companies, joint-stock companies, cooperatives,
15 and associations. Person does not include any federal, state, or
16 local government or any political subdivision thereof.

17 Sec. 2. Section 18-1214, Revised Statutes Cumulative
18 Supplement, 2010, is amended to read:

19 18-1214 ~~All cities and villages may levy a tax on all~~
20 ~~motor vehicles owned or used in such city or village.~~ (1) Except as
21 otherwise provided in subsection (3) of this section, the governing
22 body of any city or village shall have power to require any
23 individual whose primary residence or person who owns a place of
24 business which is within the limits of the city or village and
25 that owns and operates a motor vehicle within such limits to pay
26 an annual motor vehicle tax and to require the payment of such
27 tax upon the change of ownership of such vehicle. All such taxes

1 which may be provided for under this subsection shall be used
2 exclusively for constructing, repairing, maintaining, or improving
3 streets, roads, alleys, public ways, or parts thereof or for the
4 amortization of bonded indebtedness when created for such purposes.

5 (2) No motor vehicle tax shall be required under this
6 subsection if (a) a vehicle is used but temporarily in such city
7 or village for a period of six months or less in a twelve-month
8 period, (b) an individual does not have a primary residence or a
9 person does not own a place of business within the limits of the
10 city or village and does not own and operate a motor vehicle within
11 the limits of the city or village, or (c) a person is a full-time
12 student attending a postsecondary institution within the limits of
13 the city or village and the motor vehicle's situs under the Motor
14 Vehicle Certificate of Title Act is different from the place at
15 which he or she is attending such institution.

16 (3) After December 31, 2012, no motor vehicle tax shall
17 be required of a person residing within the extraterritorial zoning
18 jurisdiction of such city or village.

19 (4) Until the implementation date designated by the
20 Director of Motor Vehicles under section 23-186, the tax shall be
21 paid to the designated county official of the county in which such
22 city or village is located when the registration fees as provided
23 in the Motor Vehicle Registration Act are paid. Such taxes shall
24 be remitted to the county treasurer for credit to the road fund
25 of such city or village. On and after the implementation date
26 designated under section 23-186, the tax shall be paid to the
27 county treasurer for credit to such road fund. ~~Such funds shall~~

1 ~~be used by such city or village for constructing, resurfacing,~~
2 ~~maintaining, or improving streets, roads, alleys, public ways, or~~
3 ~~parts thereof or for the amortization of bonded indebtedness when~~
4 ~~created for such purposes.~~

5 (5) For purposes of this section:

6 (a) Limits of the city or village includes the
7 extraterritorial zoning jurisdiction of such city or village; and

8 (b) Person includes bodies corporate, societies,
9 communities, the public generally, individuals, partnerships,
10 limited liability companies, joint-stock companies, cooperatives,
11 and associations. Person does not include any federal, state, or
12 local government or any political subdivision thereof.

13 Sec. 3. This act becomes operative on January 1, 2011.

14 Sec. 4. If any section in this act or any part of any
15 section is declared invalid or unconstitutional, the declaration
16 shall not affect the validity or constitutionality of the remaining
17 portions.

18 Sec. 5. Original section 14-109, Reissue Revised Statutes
19 of Nebraska, and section 18-1214, Revised Statutes Cumulative
20 Supplement, 2010, are repealed.

21 Sec. 6. Since an emergency exists, this act takes effect
22 when passed and approved according to law.